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December 6, 2021

**VIA EMAIL**

Honorable Paul A. Engelmayer  
United States District Court  
Southern District of New York  
40 Foley Square, Room 2201  
New York, New York 10007

Re: *Wimbledon Financing Master Fund, Ltd. v. Bienert Miller & Katzman, PLC*  
*and Steven J. Katzman*, Case No. 1:18-cv-8004-PAE

Dear Judge Engelmayer:

We represent Wimbledon Financing Master Fund, Ltd. (“Wimbledon”) in the above-referenced action. We write to correct a statement made by counsel to Defendants at the hearing on the parties’ respective summary judgment motions before Your Honor on December 2, 2021. Defendants’ counsel argued that Wimbledon had never domesticated its judgment against David Bergstein in California. In fact, Wimbledon domesticated the judgment in California on November 7, 2017 and the domesticated judgment was served on Bergstein on November 27, 2017. The domesticated judgment, notice of filing and proof of service are attached as **Exhibit A**.

Defendants’ counsel declined to join in this submission.

Respectfully submitted,

/s/ *Howard J. Kaplan*

Howard J. Kaplan

cc: Richard A. Hubell  
Barry A. Cozier